

GLOSSARY OF BUDGET TERMS

Appropriation - An authorization by the City Council to make expenditures/expenses and to incur obligations for a specific purpose within a specific time frame.

Assessed Valuation - A dollar value placed on real estate or other property by Los Angeles County as a basis for levying property taxes.

Audit - A view of the City's accounts by internal audit staff or an independent auditing firm to substantiate fiscal year-end fund, salaries, reserves, and cash on hand.

Basis of Accounting – All Governmental Funds are accounted for on a modified accrual basis, i.e. revenues are recorded when susceptible to accrual. Expenditures are recorded when the liability is incurred, except for compensated absences not payable within one year and principal and interest for long-term debt which is recorded when due. All Proprietary Fund types are accounted for using the full-accrual basis of accounting which recognizes revenues when earned and expenses are recognized when incurred.

Basis of Budgeting – Basis of budgeting refers to the method used for recognizing revenues and expenditures in the budget. Generally, the City uses the modified accrual basis for budgeting of all Governmental Funds and full accrual basis for Proprietary Funds. This is addressed further in the Budget User's Guide near the front of this document.

Beginning / Ending (Unappropriated) Fund Balance - Unencumbered resources available in a fund from the prior/current fiscal year after payment of the prior/current fiscal years expenditures/ expenses. This is not necessarily cash on hand.

Bond - A City may raise capital by issuing a written promise to pay a specific sum of money, called the face value or principal amount, at a specific date or dates in the future, together with periodic interest at a special rate.

Budget - A fiscal plan of financial operation listing an estimate of proposed applications or expenditures/expenses and the proposed means of financing them for a particular time period. The budget is proposed until it has been approved by

the City Council through a series of study sessions and a formal budget hearing in June. Burbank's fiscal year is July 1 through June 30.

Capital Expenditure – The non-recurring outlay of funds to acquire an asset generally having substantial cost and/or useful life. These are budgeted as either capital improvement or capital outlay.

Capital Improvement Program - A financial plan of proposed capital improvement projects with single- and multiple-year capital expenditures/expenses. The Capital Improvement Program plans for five years and is updated annually.

Capital Outlay - A budget appropriation category for equipment having a unit cost of more than \$5,000 and an estimated useful life of over one year.

Capital Projects - Physical structural improvements with a cost of \$5,000 or more and a useful life of one year or more. Examples include a new park, building modifications, and water main construction.

City Charter - Legal authority approved in 1927 by the voters of Burbank under the State of California Constitution establishing the current Council Manager form of government organization.

City Manager's Transmittal Letter - A general discussion of the budget. The letter contains an explanation of principal budget items and summaries.

Community Facilities District No. 2005-1 – Community Facilities District No. 2005-1 is a special district formed for the purpose of funding a parking structure within and for the benefit of the District.

Debt Service - Payment of the principal and interest on an obligation resulting from the issuance of bonds, notes, or Certificates of Participation.

Debt Service Requirements - The amount of money required to pay interest on outstanding debt and required contributions to accumulate monies for future retirement of term bonds.

Deficit - An excess of expenditures or expenses over revenues (resources).

Department - An organizational unit comprised of divisions or programs. It is the basic unit of service responsibility encompassing a broad mandate of related activities.

Discussion Paper – Discussion papers are a vehicle through which departments may present proposals for creating or expanding services/programs to the City Council for consideration. If approved, the subject appropriations are then added to the budget.

Division - A sub-section (or activity) within a department which furthers the objectives of the City Council by providing specific services or a product.

Encumbrances - A legal obligation to pay funds, the expenditure/expense of which has not yet occurred. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Enterprise Fund - A type of fund established for the total costs of governmental facilities and services operated in a manner similar to private enterprises. These programs are entirely or predominantly self-supporting.

Expenditure - The actual spending of Governmental Funds set aside by an appropriation.

Expense - The actual spending of Proprietary Funds (Enterprise and Internal Service Fund types) set-aside by an appropriation.

Executive Team Review – Process wherein the City's executive team reviews all departmental requests for new or enhanced positions, and/or programs.

Fiscal Year - A twelve-month period of time to which a budget applies. In Burbank, it is July 1 - June 30.

Fund - An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created.

Fund Balance - The amount of financial resources available for use. Generally, this represents the detail of all the annual operating surpluses and deficits since the fund's inception.

Gann Appropriations Limit – Article XIII-B of the California State Constitution provides limits regarding the total amount of appropriations in any fiscal year from tax proceeds.

General Fund - The primary fund of the City used to account for all revenues and expenditures of the City not legally restricted as to use. This fund is used to offset the cost of the City's general operations. Departments financed by the General Fund include Police, Fire, Park, Recreation & Community Services, and others.

General Obligation Bond - Bonds used for various purposes and repaid by the regular (usually via the General Fund) revenue raising powers of the City.

Grant - Contributions, gifts of cash, or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility. An example is the Community Development Block Grant provided by the Federal Government.

Interfund Transfers - Monies transferred from one fund to another. These transfers may finance the operations of another fund or to reimburse the fund for certain expenditures/expenses.

Internal Service Fund - An Internal Service Fund provides services to other City departments and bills the various other funds for services rendered, just as would private business. ISF's are self-supporting and only the expense by an ISF is counted in budget totals. Vehicle Equipment and Computer Equipment Replacement Funds are examples.

Materials, Supplies and Services - Expenditures/ expenses which are ordinarily consumed within a fiscal year and which are not included in departmental inventories.

Municipal Code - A book that contains the City Council approved ordinances currently in effect. The Code defines City policy with respect to areas such as planning, etc.

Objectives - The expected results or achievements of a budget activity.

Operating Budget - Annual appropriation of funds for on-going program costs, including salaries and benefits, services and supplies, debt service, capital outlay, and capital improvements.

Ordinance - A formal legislative enactment by the City Council. It has the full force and effect of law within City boundaries unless pre-empted by a higher form of law. An Ordinance has a higher legal standing than a Resolution.

Performance Measure - Quantitative and/or qualitative measures of work performed related to specific departmental or program objectives.

Public Financing Authority – The Public Financing Authority is a separate entity attached to the City which participates in public financing of city projects and activities.

Reimbursement - Payment of amount remitted on behalf of another party, department, or fund.

Reserve - An account used to record a portion of the fund balance as legally segregated for a specific use.

Resolution - A special order of the City Council which has a lower legal standing than an ordinance.

Revenues - Amount received for taxes, fees, permits, licenses, interest, intergovernmental sources, and other sources during the fiscal year.

Revenue Bonds - A type of bonds usually issued to construct facilities. The bonds are repaid from the revenue produced by the operation of these facilities.

Salaries and Benefits - A budget category which generally accounts for full-time and temporary employees, overtime expenses, and all employee benefits, such as medical, dental, and retirement.

Special Revenue Funds - This fund type collects revenues that are restricted by the City, State, or Federal Government as to how they may be spent.

FUND DESCRIPTIONS

The basic accounting and reporting entity for the City is a fund. A fund is an independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created. Funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The various funds are grouped within three broad fund types, governmental funds, proprietary funds and fiduciary funds. The following section provides further detail as to the specific funds within these broad categories.

GOVERNMENTAL FUNDS

General Fund (001) - The General Fund is used to account for the general operations of the City such as Police, Fire, etc. It is used to account for all financial resources except those required to be accounted for in another fund.

General City Capital Projects Fund (370) - This fund is used to account for financial resources to be used for the acquisition or construction of major facilities other than those financed by Proprietary, Special Assessment, and/or Trust Funds. The primary source of the fund is contributions from the General Fund (Fund 001). However, this fund is restricted for capital use only.

Special Revenue Funds - These funds are used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Special Revenue Funds are:

Transportation Funds (Prop A-104, Prop C-105) - These funds are used to provide for the distribution and use of Local Return funds generated by a ½ cent Sales Tax revenue restricted to fund transportation related activities (Prop A, approved by LA County voters in 1980), and projects that benefit and support local transit services (Prop C, approved by LA County voters in 1990).

Transportation Fund AQMD Fees (106) - Funds derived from a small portion of the annual vehicle registration license fees collected by the South Coast Air Quality Management District. These funds are used for selected anti-pollution and transportation projects.

Measure R Transportation (107) - The Local Return Transportation and Traffic and Street Improvement Fund provides for the distribution and use of Local Return funds generated by a ½ cent Sales Tax that was approved by Los

Angeles County voters in 2008. Funds are utilized to improve local transit services, transportation infrastructure, public improvements, and citywide roadway related capital improvement projects.

General City Grant Fund (121) - This fund is used to account for grant funds the City receives from Federal, State, and County sources.

Housing, Community Development Block Grants Fund (122) - This fund is used to account for monies received and expended by the City as a participant in the Federal Community Development Block Grant (CDBG) Program.

Drug Asset Forfeiture Fund (124) - The City receives a portion of funds derived from drug asset seizures within the City's boundaries. These funds can only be expended on specific police related capital and one-time items.

State Gas Tax Fund (125) - This fund is used to account for monies received and expended from the State Gas Tax allocation. These monies are specified for work on street projects within the City.

Disaster Relief Fund (126) - This fund is used to account for monies received and expended from Federal and State grants for extraordinary costs due to natural disasters.

Public Improvement--Development Impact Fees (127) - To account for monies received through developer fees and grants, used for infrastructure improvements throughout the City.

HOME Program Fund (128) - This fund is used to account for monies received and expended by the City as a participant in the Federal Home Investment Partnerships (HOME) Program.

Street Lighting Fund (129) - To account for monies received as a result of the transfer of up to 2% of the gross sales of electricity, at the City Council's discretion, used for maintenance, repairs, and conversion of the City's mercury and low pressure sodium street lights to high pressure sodium lights.

Youth Endowment Services--YES Fund (130) - This fund was created in the early 1990's to help accumulate funds to support youth activities and projects. Revenues are generated each year through personal and corporate donations.

Tieton Hydropower Project Fund (133) - This fund was created in FY 2010-11. The project is comprised of a powerhouse whose entitlement is equally shared between the Cities of Burbank and Glendale. Revenues are billed to recover expenses incurred by the operating agent, Burbank Water & Power.

Magnolia Power Plant (MPP) Fund (483) - In March, 2003 the City of Burbank entered into a power sales agreement with the Authority for MPP. Fund 483 was established to account for the MPP related activities. The Fund is used to account for the production, distribution, and transmission of power to residents and businesses located within the City.

Redevelopment Funds (303, 306) – As of February 1, 2012, all redevelopment agencies in California were dissolved. The former Redevelopment Agency (RDA) included the West Olive Project Area (Fund 303) and the Burbank Merged and Amended Project Area which incorporated the Golden State City Centre and South San Fernando Project Areas (Fund 306). Previous to the Redevelopment Agency's dissolution, primary sources of funding included bond proceeds and property tax increments transferred from the former Redevelopment Agency Debt Service Funds. Currently, the Successor Agency is the governing authority in charge of the wind down activities of the former Redevelopment Agency.

Successor Agency (208) - This fund was established pursuant to state law for the administration of the dissolution and wind-down activities of the former Burbank Redevelopment Agency (RDA). The Successor Agency is in charge of making enforceable obligation payments and disposing of former RDA property.

Debt Service Funds – These funds are used to

account for the accumulation of resources, and the payment of, general long term principal and interest. Debt Service Funds are:

Successor Agency Debt Service Funds (201, 202, 203, 204) – Funds 201 - 204 were former Redevelopment debt services funds established to accumulate for payment of several bond issues for the Golden State Project Area, including the 1972, 1978, and 1985 Tax Allocation Bond Series A & B, 1993 Tax Allocation Bond Series A, and the 2003 Tax Allocation Bond Series A (Fund 201); the 2003 Series C bond issue for the City Centre Project Area (Fund 202); the 2002 West Olive revenue Bond Series A (Fund 203); and the 2003 South San Fernando Tax Allocation Bond Series B (Fund 204). Debt Service was primarily financed via property tax increments. Since the dissolution of the Redevelopment Agency, the Successor Agency was established to make payments on the former Redevelopment Agency enforceable obligations.

Community Facilities District 2005-1 (207) - This fund was established to accumulate funds for the Community Facilities District 2005-1, a district formed to finance a portion of a parking structure.

Public Financing Authority (320) - These funds were derived from the sale of bonds for the purpose of acquiring Golden State Project Area Tax Allocation Bonds, 1993 Series A.

Housing Authority Funds – Established to administer the Section 8 Rental Assistance Program for the creation of affordable housing units. The Housing Authority has also been designated as the Successor Housing Agency to oversee ongoing obligations and responsibilities of the former Redevelopment Agency's affordable housing projects and programs.

Section 8 Voucher Program Fund (117) - To account for monies received and expended in housing assistance to low and moderate income families. Funds are provided by receipts from the Federal Section 8 Housing Assistance Fund (HUD) program, the Federal Section 8 Voucher program and the Federal Rehabilitation program.

Low/Moderate Income Housing Fund (305) – To account for financial resources used to increase and improve the supply of low and moderate income housing in the community.

Previous to the former Redevelopment Agency being dissolved on February 1, 2012, the primary source of these funds was a 20 percent contribution of tax increment revenues generated from the former Redevelopment project areas. Currently, there is pending legislation that would determine if Successor Housing Agencies will be allowed to keep their Low and Moderate Income Housing Fund balances.

Parking Authority Fund (310) – To account for financial resources to be used for the acquisition, construction, maintenance and operation of public parking facilities. The primary source of funds has been parking permit fees.

PROPRIETARY FUNDS

Enterprise Funds - These funds are used to account for operations that are financed and operated in a manner similar to private business enterprise - where the intent of the governing body is that the costs (expenses including depreciation) of providing goods and services to the users on a continuing basis be financed or recovered primarily through user charges. Enterprise Funds are:

Water Reclamation and Sewer Fund (494) - This fund is used to account for the operation and maintenance of the Water Reclamation Plant and sewage system.

Golf Fund (495) - This fund is used to account for the operation and maintenance of the City's DeBell Golf Course facilities.

Electric and Water Funds (496, 497) - These funds are used to account for the production, distribution, and transmission of portable water and electricity to residents and businesses located within the City.

Refuse Collection and Disposal Fund (498) - This fund accounts for the activities involved in the collection and disposal of refuse throughout the City.

Internal Service Funds - These funds are used to account for financing of goods and services provided by one department to other City departments on a cost-reimbursement basis. Internal Service Funds are:

City Self Insurance Funds (530, 531) - These funds are used to finance and account for the City's Workers Compensation, general liability, and property insurance programs.

Vehicle Equipment Rental (532) - This fund accounts for the operation, maintenance, and timely replacement of the vehicular fleet and equipment utilized by general government departments on a rental fee basis.

Office Equipment Rental Fund (533) - This fund is used to account for the acquisition, maintenance, and replacement of office equipment utilized by City departments.

Municipal Building Replacement Fund (534) - This fund is used to account for and finance the orderly repair and replacement of City facilities.

Communications Equipment Replacement & Maintenance Fund (535) - This fund is used to account for the maintenance and timely replacement of the City's communication equipment.

Computer Equipment Rental Fund (537) – This fund is used to account for the acquisition, maintenance, and replacement of computer equipment utilized by City departments.

FIDUCIARY FUNDS

Agency Funds - These funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Examples of Agency Funds are:

Deferred Compensation Fund (644) - This fund is used to account for employee earnings deferred for payment at a later point in time, gains or losses on investment of amounts deferred, and payment of amounts deferred when paid to participants in the program.

Special Assessment Fund (665) - This fund is used for the Debt Service Payments on assessment bonds used to finance improvements. This special assessment district is secured by liens against the assessed properties. Activities financed through assessments include street lighting, utility, and other general infrastructure improvements.

GLOSSARY OF ACRONYMS

AA	Affirmative Action	CDBG	Community Development Block Grant
AB	Assembly Bill	CDD	Community Development Department
ADA	Americans with Disabilities Act	CDV	Community Disaster Volunteers
AQMD	Air Quality Management District	CEC	California Energy Commission
ASB	Administrative Services Building	CEMS	Continuous Emissions Monitoring System
ATIS	Advanced Traveler Information System	CEQA	California Environmental Quality Act
AV	Assessed Value	CERT	Community Emergency Response Training
BAF	Burbank Athletic Federation	CFAI	Commission on Fire Accreditation International
BCEA	Burbank City Employees Association	CFRA	California Family Rights Act
BCP	Burbank Center Plan	CIP	Capital Improvement Program
BEST	Burbank Employment & Student Team	CIS	Customer Information System
BFD	Burbank Fire Department	CNG	Compressed Natural Gas
BFF	Burbank Fire Fighters	COLA	Cost of Living Adjustment
BFFCOU	Burbank Fire Fighters – Chief Officer’s Unit	COP	Certificate of Participation
BHC	Burbank Housing Corporation	COPS	Citizen’s Option for Public Safety
BLT	Burbank Local Transit	CPR	Cardio Pulmonary Resuscitation
BMA	Burbank Management Association	CPUC	California Public Utilities Commission
BMC	Burbank Municipal Code	CRA	California Redevelopment Association
BOU	Burbank Operable Unit	CREST	City Resources Employing Students Today
BPD	Burbank Police Department	CSB	Community Services Building
BPOA	Burbank Police Officers’ Association	CSIP	Collection System Inspection Program
BS	Black Start	CSMFO	California Society of Municipal Finance Officers
BTAC	Burbank Temporary Aid Center	CUP	Conditional Use Permit
BRACE	Burbank Residents Assisting in Community Emergencies	CUPA	Certified Unified Program Agency
BTS	Burbank Transportation Service	CWA	Customer WEB Access
BUSD	Burbank Unified School District	DARE	Drug Abuse Resistance Education
BWP	Burbank Water and Power	DART	Drug Alcohol Resistance Team
CAFR	Comprehensive Annual Financial Report	DCS	Distributed Control System
CAFS	Compressed Air Foam Systems	DDA	Disposition and Development Agreement
CALBO	California Building Officials	DDC	Department Disaster Coordinators
Cal-OSHA	California Occupational Safety and Health Administration	DHS	Department of Health Services
CAM	Common Area Maintenance	DMV	Department of Motor Vehicles
CCT	Closed Circuit Television		

DMZ	Multiple Secure Environment	GFOA	Government Finance Officers Association
DOT	Department of Transportation	GHG	Greenhouse Gas
DRIVE	Developing Responsible Independent Valued Employees	GIS	Geographic Information Systems
DUI	Driving under the Influence	GTC	Grove Theatre Center
EAC	Executive Advisory Committee	HMEP	Hazardous Materials Emergency Planning
EAM	Enterprise Asset Management	HOME	Home Investment Partnership Program
EAP	Employee Assistance Plan	HOV	High Occupancy Vehicle (lanes)
EATC	Empire Area Transit Center	HSIP	Highway Safety Improvement Program
EBPP	Electronic Bill Presentment Payment	HUD	Housing and Urban Development
ECAC	Energy Cost Adjustment Charge	HVAC	Heating, Ventilating, and Air Conditioning
ECC	Energy Control Center	IBEW	International Brotherhood of Electrical Workers
EEO	Equal Employment Opportunity	IAFIS	Integrated Automated Fingerprint Identification System
EIR	Environmental Impact Report	ICIS	Interagency Communications Interoperability System
EMT	Emergency Medical Technician	IIPP	Injury and Illness Prevention Program
EMS	Emergency Medical Service	IP	Internet Protocols
EOC	Emergency Operations Center	ISDA	International Standards & Derivatives Association
EPA	Environmental Protection Agency	ISSC	Information Systems Steering Committee
e-PALS	Enterprise Permitting and Licensing System	ISO	Independent System Operator
ERAF	Educational Revenue Augmentation Fund	ISO	Insurance Services Office
ERP	Enterprise Resource Planning	IT	Information Technology
EQ	Equipment	ITS	Intelligent Transportation
FCC	Federal Communications Commission	iVOS	Valley Oaks System
FEMA	Federal Emergency Management Act	JAWS	Juvenile Alternative Work Service
FERC	Federal Energy Regulatory Commission	JPA	Joint Power Authority
FLSA	Fair Labor Standards Act	LACMTA	Los Angeles County Metropolitan Transportation Authority
FMLA	Family and Medical Leave Act	LAFIS	Los Angeles Automated Fingerprint Identification System
FPPC	Fair Political Practices Commission	LAN	Local Area Network
FSS	Family Self-Sufficiency		
FTE	Full-time Equivalent		
FTO	Field Training Officer		
FY	Fiscal Year		
GAAP	Generally Accepted Accounting Principles		
GASB	Government Accounting Standards Board		

LARUCP	Los Angeles Regional Uniform Code Program
LDMP	Land Data Management Plan
LED	Light Emitting Diode
LES	Law Enforcement Systems
LLC	Limited Liability Corporation
LNCV	Large Non-Commercial Vehicles
MCLE	Mandatory Continuing Legal Education
MDSP	Media District Specific Plan
MFP	Multi-Functional Printer
MOM	Manager of Manager
MOU	Memorandum of Understanding
MPI	Material Process Improvement
MSB	Municipal Services Building
MS&S	Material Supplies & Services
MPP	Magnolia Power Plant
MTA	Metropolitan Transportation Authority
MWD	Metropolitan Water District
NFIRS	National Fire Incident Reporting System
NFPA	National Fire Protection Association
NIMS	National Incident Management System
NPDES	National Pollution Discharge Elimination System
NPP	Neighborhood Protection Program
OES	Office of Emergency Services
OPEB	Other Post Employment Benefits
PARS	Public Agency Retirement System
PAY	Positive Alternatives for Youth
PBID	Property-Based Business Improvement District
PEG	Public Education Government
PERS	Public Employees' Retirement System
PFA	Public Financing Authority
PIO	Public Information Office
PLC	Programmable Logic Control
PLF	Public Library Fund
POST	Police Officer Standards and Training

PPI	Producers Price Index
PR	Press Release
PRCS	Parks Recreation & Community Services
PSA	Professional Services Agreement
PT	Part Time
PW	Public Works
RACI	Residential Adjacent Commercial & Industrial Use
RDA	Redevelopment Agency
RFID	Radio Frequency Identification
RFP	Request for Proposal
RFQ	Request for Quotation
RIMS	Regional Incident Management System
RMS	Records Management System
RO	Reverse Osmosis
ROP	Regional Occupational Program
RSVP	Retired Senior Volunteer Program
RV	Recreational Vehicle
SAIF	Seniors Against Investment Fraud
SB	Senate Bill
SCADA	Supervisory Control & Data Acquisition
SCAG	Southern California Association of Governments
SCAQMD	Southern California Air Quality Management District
SCBA	Self Contained Breathing Apparatus
SCPPA	Southern California Public Power Authority
SELPA	Special Education Local Plan Area
SEMS	State-Mandated Emergency Management System
SF	San Fernando
SFTP	Standing Field Treatment Protocol
SIUs	Significant Industrial Users
SOC	Standards of Cover
SRO	School Resource Officers
SRT	Special Response Team

STIP	State Transportation Improvement Project	UASI	Urban Area Security Initiative
SUSMP	Standard Urban Stormwater Mitigation Plan	UHF	Ultra High Frequency
SWQCB	State Water Quality Control Board	USA	Underground Service Agreement
TBD	To be determined	USAR	Urban Search and Rescue
T-BID	Tourism Business Improvement District	UPS	Uninterruptible Power Supply
TDA	Transportation Development Act	U.S. EPA	United States Environmental Protection Agency
TDISA	Temporary Disability Indemnity Statutory Allocation	UUT	Utility Users Tax
TDM	Transportation Demand Management	VDI	Virtual Desktop Infrastructure
TMC	Traffic Management Center	VHF	Very High Frequency
TMDL	Total Maximum Daily Load	VLF	Vehicle License Fee
TMO	Transportation Management Organization	VWIB	Verdugo Workforce Investment Board
TOT	Transient Occupancy Tax	WAM	Work Asset Management
TPT	Transient Parking Tax	WCAC	Water Cost Adjustment Charge
UAAL	Unfunded Actuarial Accrued Liability	Wi-Fi	Wireless Fidelity
		YES	Youth Endowment Services
		ZLD	Zero Liquid Discharge
		ZTA	Zone Text Amendment